

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 – Certain Officers appointed as Collecting Agents to collect Profession Tax in various Departments – Earlier Orders rescinded – Revised Orders – Issued.

REVENUE (CT-IV) DEPARTMENT

G.O.Ms.No. 497

Dated:03-08-2012.
Read the following:-

- 1) G.O.Ms.No.801, Rev.(CT-III) Dept., Dt.18-07-2003.
- 2) G.O.Ms.No.13, Rev.(CT-III) Dept., Dt.06-01-2004.
- 3) G.O.Ms.No.610, Rev.(CT-IV) Dept., Dt.30-05-2006.
- 4) G.O.Ms.No.1193, Rev.(CT-IV) Dept., Dt.25-11-2009.

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ORDER:

The following notification will be published in an Extraordinary issue of the Andhra Pradesh Gazette, Dt.06-08-2012.

NOTIFICATION

In exercise of the powers conferred by section-14 of the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987(A.P. Act 22 of 1987), and in supersession of the notifications issued in G.O.Ms.No.801, Rev.(CT-III) Dept., Dt.18-07-2003; G.O.Ms.No.13, Rev.(CT-III) Dept., Dt.06-01-2004; G.O.Ms.No.610, Rev.(CT-IV) Dept., Dt.30-05-2006 and G.O.Ms.No.1193, Rev.(CT-IV) Dept., Dt.25-11-2009, the Governor of Andhra Pradesh hereby appoints the following officers mentioned in Column(3) of the Table given below as Collecting Agents in respect of the departments mentioned in Column(2) for collection of Profession Tax from the categories as mentioned in column (4) of the Table given below in their respective jurisdictions as provided under the First Schedule to the said Act, 1987.

TABLE

Sl. No	Name of the Dept.	Name of the Collecting Agent	Responsible for collecting tax from
(1)	(2)	(3)	(4)
(1)	Transport Dept.	Transport Commissioner RTOs/Deputy Commissioner(Transport) / Joint Commissioner (Transport), Hyd. city	(i) Holders of permits of transport vehicles (other than auto rickshwas) (ii) Transport Companies and Transport Contractors (iii) Drivers of Commercial Transport vehicles.
(2)	Revenue Dept.	Revenue Divisional Officers	Dealers of fair price shops in their respective jurisdictions except the shops falling under the jurisdictions of GHMC, GVMC and VMC.
(3)	Education Dept.	District Educational Officers	Schools and School Teachers in private sector except those falling under the jurisdictions of GHMC, GVMC, VMC.
		Regional Joint Director (Higher Education)	Colleges and College Lecturers in private sector except those falling under the jurisdictions of GHMC, GVMC, VMC.
		Regional Joint Director (Polytechnic)	Polytechnic colleges in private sector and Lecturers therein except those falling under the jurisdictions of GHMC, GVMC, VMC.
(4)	Works/ Engineering Dept. like I & CAD, TR & B Depts.	Pay and Accounts Officer concerned	Works contractors

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(5)	Municipal Administration Dept.	Municipal Commissioners other than GHMC, GVMC, VMC.	Municipal works, contractors, Land developers, realtors and Builders not falling under the jurisdictions of GHMC, GVMC, VMC.
(6)	Co-operation Dept.	Dist. Cooperative Officer	Cooperative Banks/Cooperative Societies and their employees working therein not falling under the jurisdictions of GHMC, GVMC, VMC.
(7)	Industries Dept.	General Manager, District Industries Center	Industrial Cooperative Societies not falling under the jurisdictions of GHMC, GVMC, VMC.
(8)	Excise Dept.	Excise Superintendent	Toddy Cooperative Societies not falling under the jurisdictions of GHMC, GVMC, VMC Distilleries, Wineries and Breweries
		Depot. Manger, APBCL	Liquor retail shops
(9)	Fisheries Dept.	Assistant Director, Fisheries Dept.	Fishermen Cooperative Societies not falling under the jurisdictions of GHMC, GVMC, VMC.
(10)	A.P.Dairy Development Cooperative Federation Ltd.	Dy. Registrar of Co-operative Societies, Milk Project	Milk Cooperative Societies not falling under the jurisdictions of GHMC, GVMC, VMC.
(11)	Handlooms and Textiles Dept.	Asst. Director, Handlooms and Textiles Dept.	Handlooms and Weavers Co-operative Societies not falling under the jurisdictions of GHMC, GVMC, VMC.
(12)	Horticulture Dept.	Asst. Director, Horticulture Dept.	Horticulture Societies not falling under the jurisdictions of GHMC, GVMC, VMC.
(13)	Animal Husbandry Dept.	Joint Director, Animal Husbandry Dept.	Sheep BCS not falling under the jurisdictions of GHMC, GVMC, VMC.
(14)	Commissioner & Director of Sugar and Cane	Commissioner of Sugar	Sugar Cooperatives not falling under the jurisdictions of GHMC, GVMC, VMC.
(15)	Sericulture Dept.	Asst. Director, Sericulture Dept.	Sericulture Societies not falling under the jurisdictions of GHMC, GVMC, VMC.
(16)	Marketing Dept.	Asst. Director, Marketing	Agricultural Market Committees/Cold storage units and the employees working therein not falling under the jurisdictions of GHMC, GVMC, VMC.
(17)	Endowments Dept.	Executive Officers of the temples/ Asst. Commissioners(Endowment)	Employees and others, who are associated with Endowments Dept., but not directly on the Departmental Rolls, and not falling under the jurisdictions of GHMC, GVMC, VMC.
(18)	Registration & Stamps Dept.	Sub-Registrar	Chit Fund Companies and employees working therein not falling under the jurisdictions of GHMC, GVMC, VMC.

2. The officers appointed as Collecting agents therein shall for the purposes of collection of the tax have the powers of Assessing Authority and shall collect the tax, from all the persons except the categories of persons noted above and credit the proceeds of collection of Profession Tax into the Treasury under the "Head 0028 -Other taxes on Income & Expenditure; MH 107 - Taxes on Professions, Trades, Callings and Employment; SH (01) - Tax collections". However the Collecting Agents mentioned at Sl.No.1,3,5 and 9 shall credit the proceeds of collection of Profession Tax in respect of the persons located in the jurisdictions of Greater Hyderabad Municipal Corporation area; Greater Visakhapatnam Municipal Corporation area; Vijayawada Municipal Corporation area to the Treasury under the "Head 0028 -Other taxes on income & Expenditure; MH 107 - Taxes on Professions, Trades, Callings and Employment; SH (02) - Tax collections in Greater Hyderabad Municipal Corporation area; SH (03) - Tax collections in Greater Visakhapatnam Municipal Corporation area; SH (04) - Tax collections in Vijayawada Municipal Corporation area and the remittance in the newly created sub-head shall be reconciled and arrangements for transfer of collected amount to respective corporations may be made on a monthly basis.

3. The officers who are appointed as Collecting Agents for the Government shall maintain complete and full accounts of the tax collected and furnish a statement of Profession Tax collected and remitted to the relevant Head of Accounts every month to the Deputy Commissioner of Commercial Taxes concerned and the respective Commissioners of Greater Municipal Corporations.
4. The concerned Head of the Department shall take necessary action.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT

To,

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), Andhra Pradesh, Hyderabad for publication of the Notification (2 copies) with a request to supply 50 copies to Govt. and 500 copies to the Commissioner of Commercial Taxes, A.P., Hyderabad.

The Commissioner of Commercial Taxes, A.P., Hyderabad.

The General Administration (Vigilance & Enforcement) Department, B.R.K.R. Buildings, Hyderabad.

The Director General(V&E), General Administration (Vigilance & Enforcement) Department, B.R.K. Buildings, A.P., Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad.

The Pay and Accounts Officer, A.P., Hyderabad.

The concerned Heads of Departments of A.P., Hyderabad.

All Department of Secretariat, Hyderabad.

The Law(E) Department, Secretariat.

The P.S to Principal Secretary to Chief Minister

The P.S to Principal Secretary, Revenue Department.

SF/SC.

//FORWARDED BY ORDER//

SECTION OFFICER